

OFFICIAL GAZETTE

GOVERNMENT OF GOA, DAMAN AND DIU

GOVERNMENT OF GOA, DAMAN AND DIU

Department of Personnel and Administrative Reforms

Notification

24/6/80-PER

In exercise of the powers vested in him under rule 4 of "Goa, Daman and Diu Police Service Rules 1973", the Administrator of Goa, Daman and Diu is pleased to declare the following posts created vide order No. HD(G)3-4-16-78 dated 31-5-1980 of Home Department (General) as 'duty posts' of the said service for the purpose of recruitment thereto until further orders.

Dy. Superintendent of Police Five posts.

By order and in the name of the Administrator of Goa, Daman and Diu.

G. H. Mascarenhas, Under Secretary (Personnel)

Panaji, 7th July, 1980.

Revenue Department

Notification

Fin (Rev)/2-42/2/68

In exercise of the powers conferred by clause (a) of sub-section 1 of section 9 of the Indian Stamp Act, 1899 (Central Act 2 of 1899) as extended to the Union territory of Goa, Daman and Diu and in supersession of Government Notification No. Fin(Rev)/2-42/2/2864/69 dated 28th October, 1969 published in Government Gazette, Series I, No. 33 dated 13-11-1969, the Lieutenant Governor of Goa, Daman and Diu is pleased to remit the Stamp duty payable under the said Act, in respect of the instruments executed by or on behalf of the farmers and their guarantors in the Union territory of Goa, Daman and Diu for obtaining loans for agricultural and horticultural purposes and for allied pursuits like dairy farming, poultry farming, piggyery, maintaining of plough bulls, breeding of live stocks, goat rearing, sericulture, pisciculture, grazing, fishing and such other pursuits connected with agriculture, from the

Banking companies and also in respect of the instruments of reconveyance executed by the Banking companies in favour of such farmers and/or their guarantors.

By order and in name of the Lieutenant Governor of Goa, Daman and Diu.

A. P. Panvelkar, Under Secretary (Finance).

Panaji, 7th July, 1980.

Law Department (Legal Advice)

Notification

LD/Acts/1980(6)

The following Central Acts namely:—

1. The Central Excises and Salt and Additional Duties of Excise (Amendment) Act, 1980. 2. The Representation of the People (Amendment) Act, 1980. 3. The Appropriation (Vote on Account) Act, 1980. 4. The Appropriation (No. 2) Act, 1980. 5. The Finance Act, 1980. 6. The Union Duties of Excise (Electricity) Distribution Act, 1980. 7. The Constitution (Forty fifth Amendment) Act, 1980 which were recently passed by the Parliament and assented to by the President of India and published in the Gazette of India, Part II, Section I dated 12-2-80 & 25-3-80 are hereby republished for general information of the public.

R. V. Durbhatkar, Under Secretary (Law).

Panaji, 23rd June, 1980.

The Central Excises and Salt and Additional Duties of Excise (Amendment) Act, 1980

AN

ACT

further to amend the Central Excises and Salt Act, 1944, and the Additional Duties of Excise (Goods of Special Importance) Act, 1957.

Be it enacted by Parliament in the Thirty-first Year of the Republic of India as follows:—

1. Short title and commencement. — (1) This Act may be called the Central Excises and Salt and Additional Duties of Excise (Amendment) Act, 1980.

(2) It shall be deemed to have come into force on the 24th day of November, 1979.

2. Amendment of section 2:— In the Central Excises and Salt Act, 1944 (hereinafter referred to as the Central Excises Act), in section 2, in clause (f), after sub-clause (iv), the following sub-clauses shall be inserted, namely:—

“(v) in relation to goods comprised in Item No. 19 I of the First Schedule, includes bleaching, mercerising, dyeing, printing, waterproofing, rubberising, shrink-proofing, organdie processing or any other process or any one or more of these processes;

(vi) in relation to goods comprised in Item No. 21(1) of the First Schedule, includes milling, raising, blowing, tentering, dyeing or any other process or any one or more of these processes;

(vii) in relation to goods comprised in Item No. 22(1) of the First Schedule, includes bleaching, dyeing, printing, shrink-proofing, tentering, heat-setting, crease resistant processing or any other process or any one or more of these processes;”.

3. Amendment of First Schedule.— In the Central Excises Act, in the First Schedule,—

(i) in the Item No. 19, for sub-item I, the following sub-item shall be substituted, namely:—

“I. Cotton fabrics, other than (i) embroidery in the piece, in strips or in motifs, and (ii) fabrics impregnated, coated or laminated with preparations of cellulose derivatives or of other artificial plastic materials—

(a) cotton fabrics, not subjected to any process Twenty per cent. *ad valorem*.

(b) cotton fabrics, subjected to the process of bleaching, mercerising, dyeing, printing, waterproofing, rubberising, shrink-proofing, organdie processing or any other process or any two or more of these processes Twenty per cent. *ad valorem*.”;

(ii) in Item No. 21, for sub-item (1), the following sub-item shall be substituted, namely:—

“(1) Woollen fabrics, other than embroidery in the piece, in strips or in motifs—

(a) woollen fabrics, not subjected to any process Twelve per cent. *ad valorem*.

(b) woollen fabrics, subjected to the process of milling, raising, blowing, tentering, dyeing or any other process or any two or more of these processes Twelve per cent. *ad valorem*.”;

(iii) in Item No. 22, for sub-item (1), the following sub-item shall be substituted, namely:—

“(1) Man-made fabrics, other than (i) embroidery in the piece, in strips or in motifs, and (ii) fabrics impregnated, coated or laminated with preparations of cellulose derivatives or of other artificial plastic materials—

(a) man-made fabrics, not subjected to any process Twenty per cent. *ad valorem plus* rupees five per square metre.

(b) man-made fabrics, subjected to the process of bleaching, dyeing, printing, shrink-proofing, tentering, heat-setting, crease resistant processing or any other process or any two or more of these processes Twenty per cent. *ad valorem plus* rupees five per square metre.”.

4. Amendment of First Schedule.— In the Additional Duties of Excise (Goods of Special Importance) Act, 1957, in the First Schedule,—

(i) in Item No. 19, for sub-item I, the following sub-item shall be substituted, namely:—

“I. Cotton fabrics, other than (i) embroidery in the piece, in strips or in motifs, and (ii) fabrics impregnated, coated or laminated with preparations of cellulose derivatives or of other artificial plastic materials—

(a) cotton fabrics, not subjected to any process Five per cent. *ad valorem*.

(b) cotton fabrics, subjected to the process of bleaching, mercerising, dyeing, printing, waterproofing, rubberising, shrink-proofing, organdie processing or any other process or any two or more of these processes Five per cent. *ad valorem*.”;

(ii) in Item No. 21, for sub-item (1), the following sub-item shall be substituted, namely:—

“(1) Woollen fabrics, other than embroidery in the piece, in strips or in motifs—

(a) woollen fabrics, not subjected to any process Five per cent. *ad valorem*.

(b) woollen fabrics, subjected to the process of milling, raising, blowing, tentering, dyeing or any other process or any two or more of these processes Five per cent. *ad valorem*.”;

(iii) in Item No. 22, for sub-item (1), the following sub-item shall be substituted, namely: —

“(1) Man-made fabrics, other than (i) embroidery in the piece, in strips or in motifs, and (ii) fabrics impregnated, coated or laminated with preparations of cellulose derivatives or of other artificial plastic materials —

(a) man-made fabrics, not subjected to any process

Seven and a half per cent. *ad valorem plus* rupees two per square metre.

(b) man-made fabrics, subjected to the process of bleaching, dyeing, printing, shrink-proofing, tentering, heat-setting, crease resistant processing or any other process or any two or more of these processes

Seven and a half per cent. *ad valorem plus* rupees two per square metre.”.

5. Special provisions as to duties of excise on cotton fabrics, woollen fabrics, man-made fabrics, etc., during a certain past period and validation. —

(1) Every Central Act as in force at any time during the period commencing with the appointed day and ending with the day immediately preceding the date of commencement of this Act, and providing for or relating to the levy of duties of excise on —

(a) “cloth”, “cotton cloth” or, as the case may be, “cotton fabrics”,

(b) “woollen fabrics”,

(c) “rayon or artificial silk fabrics” or, as the case may be, “man-made fabrics”,

shall have and shall be deemed to have always had effect during the said period as if —

(i) such “cloth”, “cotton cloth” or, as the case may be, “cotton fabrics” comprised for the purposes of the duty leviable under that Act —

(A) a sub-item covering such “cloth”, “cotton cloth” or “cotton fabrics” not subjected to any process mentioned in sub-clause (v) of clause (f) of section 2 of the Central Excises Act, as amended by this Act; and

(B) a sub-item covering such “cloth”, “cotton cloth” or “cotton fabrics” subjected to any such process or any two or more such processes,

and the rate of duty specified in such Act with respect to such “cloth”, “cotton cloth” or “cotton fabrics” had been specified separately with respect to each of the aforementioned sub-items thereof;

(ii) such “woollen fabrics” comprised for the purposes of duty leviable under that Act —

(A) a sub-item covering such “woollen fabrics” not subjected to any process mentioned in sub-clause (vi) of clause (f) of section 2 of the Central Excises Act, as amended by this Act; and

(B) a sub-item covering such “woollen fabrics” subjected to any such process or any two or more such processes,

and the rate of duty specified in such Act with respect to such “woollen fabrics” had been specified separately with respect to each of the aforementioned sub-items thereof;

(iii) such “rayon or artificial silk fabrics” or “man-made fabrics” comprised for the purposes of duty leviable under that Act —

(A) a sub-item covering such “rayon or artificial silk fabrics” or “man-made fabrics” not subjected to any process mentioned in sub-clause (vii) of clause (f) of section 2 of the Central Excises Act, as amended by this Act; and

(B) a sub-item covering such “rayon or artificial silk fabrics” or “man-made fabrics” subjected to any such process or any two or more such processes,

and the rate of duty specified in such Act with respect to such “rayon or artificial silk fabrics” and “man-made fabrics” had been specified separately with respect to each of the aforementioned sub-items thereof; and

(iv) the amendments to clause (f) of section 2 of the Central Excises Act made by section 2 of this Act had been in force at all relevant times subject to the modifications that the reference therein —

(A) to the “goods comprised in Item No. 19 I of the First Schedule” shall be construed as a reference to such “cloth”, “cotton cloth” or, as the case may be, “cotton fabrics”;

(B) to the “goods comprised in Item No. 21 (1) of the First Schedule” shall be construed as a reference to “woollen fabrics”;

(C) to the “goods comprised in Item No. 22 (1) of the First Schedule” shall be construed as a reference to such “rayon or artificial silk fabrics”; or, as the case may be, “man-made fabrics”;

and subject to such further modifications as the context may require.

(2) Any rule or notification or any action or thing made, issued, taken or done or purporting to have been made, issued, taken or done under a Central Act referred to in sub-section (1) before the date of commencement of this Act, with respect to or in relation to the levy of duties of excise on —

(a) “cloth”, “cotton cloth” or, as the case may be, “cotton fabrics”,

(b) “woollen fabrics”,

(c) “rayon or artificial silk fabrics” or, as the case may be, “man-made fabrics”,

shall for all purposes be deemed to be, and to have always been, as validly and effectively made, issued, taken or done as if the provisions of this section had been in force at all material times and, accordingly, notwithstanding any judgment, decree or order of any court, tribunal or other authority —

(a) all duties of excise levied, assessed or collected or purported to have been levied, assessed or

collected, before the date of commencement of this Act, on —

- (i) "cloth, "cotton cloth" and "cotton fabrics" subjected to any process,
- (ii) "woollen fabrics" subjected to any process,
- (iii) "rayon or artificial silk fabrics" and "man-made fabrics" subjected to any process,

under any such Central Act shall be deemed to be, and shall be deemed always to have been, as validly levied, assessed or collected as if the provisions of this section had been in force on and from the appointed day;

(b) no suit or other proceeding shall be maintained or continued in any court for the refund of, and no enforcement shall be made by any court of any decree or order directing the refund of, any such duties of excise which have been collected and which would have been validly collected if the provisions of this section had been in force on and from the appointed day;

(c) refunds shall be made of all such duties of excise which have been collected but which would not have been so collected if the provisions of this section had been in force on and from the appointed day; and

(d) recoveries be made of all such duties of excise which have not been collected or, as the case may be, which have been refunded but which would have been collected or, as the case may be, would not have been refunded if the provisions of this section had been in force on and from the appointed day.

(3) For the removal of doubts, it is hereby declared that no act or omission on the part of any person shall be punishable as an offence which would not have been so punishable if this section had not come into force.

Explanation — In this section —

- (a) "appointed day", in relation to —
 - (i) "cloth", means the 1st day of January, 1949;
 - (ii) "cotton cloth", means the 28th day of February, 1954;
 - (iii) "cotton fabrics", means the 1st day of March, 1955;
 - (iv) "woollen fabrics", means the 1st day of March, 1955;
 - (v) "rayon or artificial silk fabrics", means the 28th day of February, 1954; and
 - (vi) "man-made fabrics", means the 18th day of June, 1977;
- (b) "Central Act" includes any provision, in a Bill introduced in the House of the People, in respect of which a declaration was made under section 3 of the Provisional Collection of Taxes Act, 1931;
- (c) "duties of excise" means duties of excise levied under any Central Act whether as such or as additional duties of excise or auxiliary duties of excise or special duties of excise or by any other name.

16 of 1931.

6. **Repeal and saving.** — (1) The Central Excises and Salt and Additional Duties of Excise (Amendment) Ordinance, 1979, is hereby repealed.

12 of 1979.

(2) Notwithstanding such repeal, anything done or any action taken under the Ordinance so repealed shall be deemed to have been done or taken under the corresponding provisions of this Act.

The Representation of the People (Amendment) Act, 1980

AN

ACT

further to amend the Representation of the People Act, 1950, and the Representation of the People Act, 1951, to provide for the readjustment of assembly constituencies in the State of Sikkim.

Be it enacted by Parliament in the Thirty-first Year of the Republic of India as follows: —

1. **Short title and commencement.** — (1) This Act may be called the Representation of the People (Amendment) Act, 1980.

(2) It shall be deemed to have come into force on the 1st day of September, 1979.

2. **Amendment of section 7 of Act 43 of 1950.** — In section 7 of the Representation of the People Act, 1950, —

(a) in sub-section (1), for the words "The total number of seats", the words, brackets, figure and letter "Subject to the provisions of sub-section (1A), the total number of seats" shall be substituted;

(b) after sub-section (1), the following sub-section shall be inserted, namely: —

'(1A) Notwithstanding anything contained in sub-section (1), the total number of seats in the Legislative Assembly of the State of Sikkim, to be constituted at any time after the commencement of the Representation of the People (Amendment) Act, 1980, to be filled by persons chosen by direct election from assembly constituencies shall be thirty-two, of which —

(a) twelve seats shall be reserved for Sikkimese of Bhutia-Lepcha origin;

(b) two seats shall be reserved for the Scheduled Castes of that State; and

(c) one seat shall be reserved for the Sanghas referred to in section 25A.

Explanation. — In this sub-section "Bhutia" includes Chumbipa, Dophapa, Dukpa, Kagatey, Sherpa, Tibetan, Tromopa and Yolmo;'

(c) in sub-section (2), for the words, brackets and figure "in sub-section (1)", the words, brackets, figures and letter "in sub-section (1) or sub-section (1A)" shall be substituted;

(d) in sub-section (3), —

(i) for the words, brackets, figures and letter "Subject to the provisions of sub-section (3) of section 7A, the extent of each assembly consti-

tuency in all the States and Union territories except the assembly constituencies", the words "The extent of each assembly constituency in all the States and Union territories except the assembly constituencies in the State of Sikkim and" shall be substituted;

(ii) after the words and figures "the Delimitation Act, 1972", the 76 of 1972. following shall be inserted, namely:—

"the extent of each assembly constituency in the State of Sikkim shall be as provided for in the Delimitation of Parliamentary and Assembly Constituencies Order, 1976, as amended by section 4 of the Representation of the People (Amendment) Act, 1980".

3. Amendment of section 5A of Act 43 of 1951.— In the Representation of the People Act, 1951, section 5A shall be re-numbered as sub-section (1) thereof, and after sub-section (1) as so re-numbered, the following sub-section shall be inserted, namely:—

(2) Notwithstanding anything contained in section 5, a person shall not be qualified to be chosen to fill a seat in the Legislative Assembly of the State of Sikkim, to be constituted at any time after the commencement of the Representation of the People (Amendment) Act, 1980, unless—

(a) in the case of a seat reserved for Sikkimese of Bhutia Lepcha origin, he is a person either of Bhutia or Lepcha origin and is an elector for any assembly constituency in the State other than the constituency reserved for the Sanghas;

(b) in the case of a seat reserved for the Scheduled Castes, he is a member of any of those castes in the State of Sikkim and is an elector for any assembly constituency in the State;

(c) in the case of a seat reserved for Sanghas, he is an elector of the Sangha constituency; and

(d) in the case of any other seat, he is an elector for any assembly constituency in the State.

Explanation.— In this sub-section "Bhutia" includes Chumbipa, Dophapa, Dukpa, Kagatey, Sherpa, Tibetan, Tromopa and Yolmo.

4. Amendment of Delimitation of Parliamentary and Assembly Constituencies Order, 1976.— The Delimitation of Parliamentary and Assembly Constituencies Order, 1976, shall stand amended as directed in the Schedule.

THE SCHEDULE

(See section 4)

Amendments to the Delimitation of Parliamentary and Assembly Constituencies Order, 1976

In the Delimitation of Parliamentary and Assembly Constituencies Order, 1976—

(i) in paragraph 5—

(a) for the words "and where such name", the words "where such name" shall be substituted;

(b) after the words "Scheduled Tribes", the words, brackets and letters "; and where such name is distinguished by the brackets and letters "(BL)", the seat in that constituency is reserved for the Sikkimese of Bhutia-Lepcha origin' shall be inserted;

(c) the following *Explanation* shall be inserted at the end, namely:—

Explanation.— In this paragraph, "Bhutia" includes Chumbipa, Dophapa, Dukpa, Kagatey, Sherpa, Tibetan, Tromopa and Yolmo.

(ii) in Schedule II,—

(a) for entry 18, the following entry shall be substituted, namely:—

"18. Sikkim 32*	2	12
		(Reserved for Sikkimese of Bhutia†-Lepcha origin)";

(b) in the Note at the end, for the words and figure "*Includes 1 seat reserved for Sangha constituency", the following shall be substituted, namely:—

"*Includes 1 seat reserved for Sangha constituency.

† Includes Chumbipa, Dophapa, Dukpa, Kagatey, Sherpa, Tibetan, Tromopa and Yolmo."

(iii) after Schedule XIX, the following Schedule shall be inserted, namely:—

"SCHEDULE XIX-A

SIKKIM

ASSEMBLY CONSTITUENCIES

Serial no., name and extent of constituency

- 1. Yoksam.**— Yoksam, Lawing, Dubdi, Gere-thang, Ketchopheri, Chojo, Thingling I and Thingling II blocks in Ketchopheri elakha; Chumbung, Nako, Singeng, Singdarang, Darap, Nambo, Topong and Singgrapong blocks in Pemoyongtse elakha; and Tingbrom, Singlitam, Melli and Melli-Aching blocks in Melli elakha of West district.
- 2. Tashiding (BL).**— Dhupidara, Narkhola, Mangnam, Labdang, Kongri, Gangep, Chungrang, Arithang, Lasso, Tashiding, Yangtey, Onglep and Bhaluthang blocks in Tashiding elakha of West district.
- 3. Geyzing.**— Omchung, Geyzing, Kyongsa, Lungjik and Pemoyongtse blocks in Pemoyongtse elakha; Tikjek, Sardong and Lingchoni blocks in Sangacholing elakha; and Yangthang block in Yangthang elakha of West district; and Lekship block in Wak-Sosing elakha of South district.
- 4. Dentam.**— Liching, Begha, Srinagi, Gyaten, Karmatar, Sopakha, Maneybong, Mangmoo, Dentam, Sapung, Bongten Radhukundu and

Serial no., name and extent of constituency

Serial no., name and extent of constituency

Sankhu blocks in Yangthang elakha of West district.

yong, Rabitar and Sadam blocks in Turuk-Sumbuk elakha of South district.

5. **Barmiok.** — Hee, Martam, Barmiok, Barthang, Hee Patal and Pacharek blocks in Yangthang elakha; and Miyong, Megyong, Chinthang and Barfok blocks in Rinchenpong elakha of West district.

15. **Rateypani-West Pendam (SC).** — Rabikhola, Tangji, Bigmat, Rateypani and Passi blocks in Rateypani elakha; Kating-Bokran, Pamphok, Nalam Kolbung, Nagi, Palitam, Maneydara, Kabrey, Kanamtek, Turung, Donok and Mamring blocks in Namthang elakha of South district; and West Pendam block in Namthang elakha of East district.

6. **Rinchenpong (BL).** — Sangdorji, Hathidunga, Jeel, Boom, Reshi (A), Reshi (B), Rinchenpong, Tadong, Samdong, Sribadam (A) and Sribadam (B) blocks in Rinchenpong elakha; and Takuthang, Chuchen, Dethang and Parengaon blocks in Chakung elakha of West district; and Sangnath block in Wak-Sosing elakha of South district.

16. **Temi-Tarku.** — Tanak, Tarku, Temi and Aifaltar blocks in Temi-Tarku elakha; Pabong, Daring Todey, Reshep, Tokel, Namphing, Barmiok, Thangsing, Chalamthang, Nizarmeng, Rameng and Burul blocks in Barmiok elakha; and Parbing, Frong, Chhuba and Karek blocks in Namthang elakha of South district.

7. **Chakung.** — Tinjebong, Suldong, Kamling, Singyeng, Mabong, Suntoley, Khani Sirbong, Arubotey, Samsing, Gelling, Chakung, Mendogaon, Samdong and Chumbung blocks in Chakung elakha of West district.

17. **Central Pendam-East Pendam.** — Singtam Bazar, Sumin, Lingjey and Mangthang blocks in Sumin elakha; and Central Pendam, East Pendam, Rangpo Bazar, Kame-rey-Bhasmey, Pachak and Sajong blocks in Pendam elakha of East district.

8. **Soreong.** — Soreong, Soreong Bazar, Singling, Timberbong, Burikhop, Kartok, Malbasey and Tarpur blocks in Chakung elakha of West district.

18. **Rhenock.** — Rhenock, Tarpin, Rhenock Bazar, Mulukey, Sudanglakha and Kyongsa blocks in Rhenock elakha; Biring, Tarethang and Taja blocks in Amba-Tarethang elakha; and Linkey block in Pathing elakha of East district.

9. **Daramdin.** — Rumbuk, Burikhop, Lower Daramdin, Lower Thambung, Upper Thambung, Sallyng Dang, Lungchok, Siktam, Tikpur, Okhrey, Ribdi and Bhareng blocks in Daramdin elakha of West district.

19. **Regu.** — Aritar, Dalapchand and Khamdong blocks in Rhenock elakha; and Chuzachen, Change Lakha, North Regu, South Regu, Rongli Bazar, Singanebas, Premlakha and Subhaney Dara blocks in Chuzachen-Regu elakha of East district.

10. **Jorethang-Nayabazar.** — Joom block in Chakung elakha of West district; Salghari, Dorop, Dhargaon, Chisopani, Tinek, Poklok-Denchung, Asangthang, Sambung, Kopche and Mik-Khola blocks in Namchi elakha; and Shyampani, Sorok, Manpur, Kitam and Gom blocks in Kitam elakha of South district.

20. **Pathing (BL).** — Changay Senti and Pachey-Samsing blocks in Changay-Senti elakha; Amba and Thekabung blocks in Amba-Tarethang elakha; Parkha, Riba, Machong, Latuk and Chuchenphery blocks in Chota and Bara Pathing elakha; and Rolep Lamaten, Lingtam, Phadamchen and Gnathang blocks in Chuzachen-Regu elakha of East district.

11. **Ralang (BL).** — Sada, Famtam, Brang and Polot blocks in Brang elakha; Namlung, Lingding, Ralang, Jorang-Biring, Barfong and Dethang blocks in Ralang elakha; and Bakhim, Kewzing, Dalep and Lingzo blocks in Wak-Sosing elakha of South district.

21. **Loosing Pachekhani.** — Chota Singtam and Aho-Yangtam blocks in Aho-Pahm-Yangtam elakha; and Namchebung, Kartok, Dikling, Chalamthang, Loosing, Pachekhani, Dikling Pachekhani, Bengthang and Pakyong Bazar blocks in Pakyong elakha of East district.

12. **Wak.** — Hingdam, Lamaten, Tingmo, Tinkitam, Omchu, Chumlok, Wak, Rayong and Mangbrue blocks in Wak-Sosing elakha; Ben, Namphrik, Rabang and Sangmo blocks in Ben-Namphrik elakha; and Deo block in Temi-Tarku elakha of South district.

22. **Khamdong (SC).** — Manzing, Tokdey, Nehbrom Kolthang, Pepthang and Lingmo blocks in Lingmo-Nehbrom elakha; Rangang, Yangang, Gagyong, Satam, Namphok and Sripatam blocks in Yangang elakha of South district; and Singbel, Dungdung, Khamdong, Beng, Thangsing-Bodang and Thasa blocks in Khamdong elakha of East district.

13. **Damthang.** — Damthang, Jaubari, Chemchey, Pabong, Boomtar, Sallybung, Maniram, Phallidara, Tingrithang, Mamley, Gumba, Pajer, Tinjir, Kamrang and Singithang blocks in Namchi elakha; and Singtam, Bul, Palum and Rong blocks in Turuk-Sumbuk elakha of South district.

14. **Melli.** — Melli Bazar, Melli Dara, Kerabari, Suntoley, Sukhbari, Turuk, Rambung, Panchgharey, Lungchok, Kamarey, Sumbuk, Kartikey, Suntoley (Sumbuk), Pai-

Serial no., name and extent of constituency

23. **Djongu (BL).** — Upper Djongu and Lower Djongu blocks in Djongu elakha of North district; and Sokpey, Lingi, Upper Paiyong, Lower Paiyong and Kahu blocks in Lingi-Paiyong elakha of South district.
24. **Lachen Mangshila (BL).** — Lachen block in Lachen elakha; Lachung block in Lachung elakha; Chungthang block in Chungthang elakha; Naganamgor, Singchit, Tung, Miyong, Sentam, Pakshep, Kajor, Singchik Ringem, Jimchung, Nampatam and Mangan Bazar blocks in Malling elakha; and Sayem, Tanyek, Ramthang, Upper Mangshila, Lower Mangshila, Namok and Thingchen blocks in Phodong elakha of North district.
25. **Kabi Tingda (BL).** — Rongong, Tumlung and Phodong blocks in Phodong elakha; Phensang, Labi, Phamtam, Chawang, Men Rongong, Kabi-Tingda and Phaney blocks in Phensag-Kabi-Tingda elakha of North district; and Sotak, Nabey and Penlong blocks in Penlong elakha; and Lingdok and Nampung blocks in Rakdong-Tintek elakha of East district.
26. **Rakdong-Tintek (BL).** — Rakdong and Tintek blocks in Rakdong-Tintek elakha; Samdong-Kambol and Raley-Khase blocks in Samdong elakha; Tumin, Simik and Chandey blocks in Tumin-Chandey elakha; and Patuk, Simik, Aritir and Lingjey blocks in Khamdong elakha of East district.
27. **Martam (BL).** — Sirwani, Sakyong, Chisopani, Rabdang, Chalamthang, Byang, Nage-thang, Martam, Phegyong, Nazitam and Trikutam blocks in Song-Martam elakha; and Chhuba, Nemli, Marchak, Samlik, Namin and Tumlabung blocs in Rumtek-Marchak elakha of East district.
28. **Rumtek (BL).** — Mendu, Tempyek, Sajong, Chenjey, Rawte Rumtek, Reybrok and Lingdum blocks in Ranka-Lingdum elakha; and Tadong, Samdur, Deorali, Deorali Bazar and Tadong Bazar blocks in Tadong elakha of East district.
29. **Assam-Lingjey (BL).** — Pahm, Bhusuk, Namok, Naitam, Nandok, Lingjey and Assam blocks in Aho-Lingjey-Pahm-Singtam elakha; and Tathangchen, Rongnek and Syari blocks in Tathangchen elakha of East district.
30. **Ranka (BL).** — Parbing, Ranka, Barbing, Songtong, Bortuk, Luwing, Suchakgang and Chandmari blocks in Ranka elakha of East district.
31. **Gangtok.** — Gangtok block [including (a) Gangtok Town, (b) Gangtok Bazar and (c) Development Area] of East district.

Note: — Any reference in this Table to a district, elakha, block or other territorial division shall be

taken to mean the area comprised within that district, elakha, block or other territorial division on the 26th day of April, 1975.”

5. Repeal and saving. — (1) The Representation of the People (Amendment) Ordinance, 1979, is hereby repealed. 7 of 1979.

(2) Notwithstanding such repeal, anything done or any action taken under the Representation of the People Act, 1950, 43 of 1950, the Representation of the People Act, 1951 or the Delimitation of Parliamentary and Assembly Constituencies Order, 1976, as amended by the said Ordinance, shall be deemed to have been done or taken under the Representation of the People Act, 1950, the Representation of the People Act, 1951 or the Delimitation of Parliamentary and Assembly Constituencies Order, 1976, as amended by this Act. 43 of 1951.

The Appropriation (Vote on Account) Act, 1980

AN

ACT

to provide for the withdrawal of certain sums from and out of the Consolidated Fund of India for the services of a part of the financial year 1980-81.

Be it enacted by Parliament in the Thirty-first Year of the Republic of India as follows: —

1. Short title. — This Act may be called the Appropriation (Vote on Account) Act, 1980.

2. Withdrawal of Rs. 18010, 96,09,000 from and out of the Consolidated Fund of India for the financial year 1980-81. — From and out of the Consolidated Fund of India there may be withdrawn sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum of eighteen thousand and ten crores, ninety-six lakhs and nine thousand rupees towards defraying the several charges which will come in course of payment during the financial year 1980-81.

3. Appropriation. — The sums authorised to be withdrawn from and out of the Consolidated Fund by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the said year.

4. Construction of references to Ministries and Departments in the Schedule. — References to Ministries or Departments in the Schedule are to such Ministries or Departments as existing immediately before the 1st March, 1980 and shall, on or after that date, be construed as references to the appropriate Ministries or Departments as reconstituted from time to time.

THE SCHEDULE
(See sections 2, 3 and 4)

1 No. of Vote	2 Services and purposes	3 Sums not exceeding		
		Voted by Parliament	Charged on the Consoli- dated Fund	Total
		Rs.	Rs.	Rs.
1.	Department of Agriculture and Co-operation Revenue	1,17,53,000	3,000	1,17,56,000
2.	Agriculture Revenue	24,82,92,000	...	24,82,92,000
	Capital	299,80,23,000	53,88,46,000	353,68,69,000
3.	Fisheries Revenue	6,55,35,000	...	6,55,35,000
	Capital	6,16,65,000	...	6,16,65,000
4.	Animal Husbandry and Dairy Development Revenue	40,05,15,000	7,000	40,05,22,000
	Capital	6,18,97,000	2,33,000	6,21,30,000
5.	Forest Revenue	4,58,18,000	...	4,58,18,000
	Capital	24,50,000	1,11,90,000	1,36,40,000
6.	Co-operation Revenue	8,72,16,000	...	8,72,16,000
	Capital	17,25,69,000	1,86,57,000	19,12,26,000
7.	Department of Food Revenue	205,36,60,000	3,53,000	205,40,13,000
	Capital	15,67,69,000	17,00,000	15,84,69,000
8.	Department of Agricultural Research and Education Revenue	6,60,000	...	6,60,000
9.	Payments to Indian Council of Agricultural Research Revenue	30,20,30,000	...	30,20,30,000
10.	Department of Irrigation Revenue	11,35,93,000	...	11,35,93,000
	Capital	1,93,61,000	8,50,67,000	10,44,28,000
11.	Ministry of Commerce and Civil Supplies Revenue	72,81,000	...	72,81,000
12.	Foreign Trade and Export Production Revenue	136,52,12,000	...	136,52,12,000
	Capital	21,73,66,000	...	21,73,66,000
13.	Civil Supplies Revenue	2,94,20,000	...	2,94,20,000
	Capital	1,79,08,000	99,93,000	2,79,01,000
14.	Ministry of Communications Revenue	83,25,000	...	83,25,000
	Capital	3,32,00,000	...	3,32,00,000
15.	Overseas Communications Service Revenue	5,52,70,000	...	5,52,70,000
	Capital	10,30,44,000	...	10,30,44,000
16.	Posts and Telegraphs — Working Expenses Revenue	264,49,51,000	16,000	264,49,67,000
17.	Posts and Telegraphs — Dividend to General Revenues, Appropriations to Reserve Funds and Repayment of Loans from General Revenues Revenue	79,81,94,000	...	79,81,94,000
18.	Capital Outlay on Posts and Telegraphs Capital	148,52,91,000	33,000	148,53,24,000
19.	Ministry of Defence Revenue	40,02,15,000	...	40,02,15,000
	Capital	31,30,93,000	60,98,000	31,91,31,000
20.	Defence Services — Army Revenue	748,70,54,000	8,41,000	748,78,95,000
21.	Defence Services — Navy Revenue	76,88,15,000	50,000	76,88,65,000
22.	Defence Services — Air Force Revenue	287,57,66,000	71,000	287,58,37,000
23.	Defence Services — Pensions Revenue	67,08,33,000	17,000	67,08,50,000
24.	Capital Outlay on Defence Services Capital	87,84,02,000	20,00,000	88,04,02,000
25.	Department of Education Revenue	81,23,000	...	81,23,000
26.	Education Revenue	75,32,00,000	...	75,32,00,000
	Capital	1,78,47,000	1,33,66,000	3,12,13,000
27.	Department of Culture Revenue	3,93,45,000	...	3,93,45,000
28.	Archaeology Revenue	2,29,33,000	...	2,29,33,000
29.	Ministry of Energy Revenue	21,88,71,000	...	21,88,71,000
	Capital	169,52,68,000	3,61,50,000	173,14,18,000
30.	Ministry of External Affairs Revenue	45,88,82,000	8,000	45,88,90,000
	Capital	6,45,72,000	...	6,45,72,000
31.	Ministry of Finance Revenue	15,17,83,000	13,000	15,17,96,000
	Capital	47,13,000	...	47,13,000
32.	Customs Revenue	16,36,89,000	15,000	16,37,04,000
	Capital	2,08,33,000	...	2,08,33,000
33.	Union Excise Duties Revenue	20,53,33,000	1,18,000	20,54,51,000
34.	Taxes on Income, Estate Duty, Wealth Tax and Gift Tax Revenue	21,79,60,000	80,000	21,80,40,000
35.	Stamps Revenue	6,93,40,000	...	6,93,40,000
	Capital	31,14,000	...	31,14,000

1	2	3	Rs.	Rs.	Rs.
36.	Audit	Revenue	27,36,46,000	49,76,000	27,86,22,000
37.	Currency, Coinage and Mint	Revenue	15,76,32,000	...	15,76,32,000
		Capital	8,11,91,000	...	8,11,91,000
38.	Pensions	Revenue	21,51,39,000	19,65,000	21,71,04,000
39.	Opium and Alkaloid Factories	Revenue	23,63,54,000	1,000	23,63,55,000
		Capital	29,03,000	...	29,03,000
40.	Transfers to State Governments	Revenue	448,21,05,000	1042,11,33,000	1490,32,38,000
		Capital	...	1074,90,00,000	1074,90,00,000
	CHARGED — Interest Payments	Revenue	...	865,87,84,000	865,87,84,000
41.	Other Expenditure of the Ministry of Finance	Revenue	421,84,55,000	79,000	421,85,34,000
		Capital	322,66,93,000	1,00,00,000	323,66,93,000
42.	Loans to Government Servants, etc.	Capital	31,33,60,000	...	31,33,60,000
	CHARGED — Repayment of Debt	Capital	...	8317,59,32,000	8317,59,32,600
43.	Ministry of Health and Family Welfare	Revenue	40,62,000	...	40,62,000
44.	Medical and Public Health	Revenue	57,82,45,000	...	57,82,45,000
		Capital	24,37,86,000	3,00,000	24,40,86,000
45.	Family Welfare	Revenue	51,87,22,000	...	51,87,22,000
46.	Ministry of Home Affairs	Revenue	1,06,37,000	...	1,06,37,000
47.	Cabinet	Revenue	41,71,000	...	41,71,000
48.	Department of Personnel and Administrative Reforms	Revenue	3,37,68,000	2,000	3,37,70,000
		Capital	...	36,66,000	36,66,000
49.	Police	Revenue	87,18,87,000	35,000	87,19,22,000
		Capital	3,29,67,000	33,000	3,30,00,000
50.	Census	Revenue	6,47,40,000	...	6,47,40,000
51.	Other Expenditure of the Ministry of Home Affairs	Revenue	76,63,60,000	29,55,61,000	106,19,21,000
		Capital	37,83,54,000	54,37,000	38,37,91,000
52.	Delhi	Revenue	56,61,64,000	25,97,000	56,87,61,000
		Capital	32,94,83,000	56,67,000	33,51,50,000
53.	Chandigarh	Revenue	9,41,77,000	27,85,000	9,69,62,000
		Capital	5,25,68,000	11,67,000	5,37,35,000
54.	Andaman and Nicobar Islands	Revenue	10,20,68,000	3,000	10,20,71,000
		Capital	6,39,25,000	...	6,39,25,000
55.	Dadra and Nagar Haveli	Revenue	1,01,22,000	...	1,01,22,000
		Capital	1,20,91,000	...	1,20,91,000
56.	Lakshadweep	Revenue	2,18,47,000	...	2,18,47,000
		Capital	59,78,000	...	59,78,000
57.	Ministry of Industry	Revenue	1,27,91,000	...	1,27,91,000
58.	Industries	Revenue	14,43,48,000	...	14,43,48,000
		Capital	89,31,64,000	...	89,31,64,000
59.	Village and Small Industries	Revenue	9,84,39,000	5,00,00,000	14,84,39,000
		Capital	71,33,000	1,33,33,000	2,04,66,000
60.	Textiles, Handloom and Handicrafts	Revenue	37,05,20,000	...	37,05,20,000
		Capital	20,59,47,000	3,51,66,000	24,11,13,000
61.	Ministry of Information and Broadcasting	Revenue	35,10,000	...	35,10,000
62.	Information and Publicity	Revenue	8,09,87,000	...	8,09,87,000
		Capital	36,82,000	...	36,82,000
63.	Broadcasting	Revenue	26,03,29,000	...	26,03,29,000
		Capital	5,46,79,000	...	5,46,79,000
64.	Ministry of Labour	Revenue	33,63,000	...	33,63,000
65.	Labour and Employment	Revenue	21,04,26,000	8,000	21,04,34,000
		Capital	5,25,000	...	5,25,000
66.	Ministry of Law, Justice and Company Affairs	Revenue	9,20,22,000	...	9,20,22,000
		Capital	33,000	...	33,000
67.	Administration of Justice	Revenue	16,07,000	34,65,000	50,72,000
68.	Ministry of Petroleum, Chemicals and Fertilizers	Revenue	41,29,000	...	41,29,000
69.	Petroleum and Petrochemicals Industries	Revenue	44,46,04,000	...	44,46,04,000
		Capital	32,04,57,000	...	32,04,57,000
70.	Chemicals and Fertilizers Industries	Revenue	122,78,30,000	...	122,78,30,000
		Capital	110,28,03,000	...	110,28,03,000
71.	Ministry of Planning	Revenue	1,30,000	...	1,30,000
72.	Statistics	Revenue	5,49,59,000	...	5,49,59,000
73.	Planning Commission	Revenue	1,61,44,000	...	1,61,44,000

1	2				3		
					Rs.	Rs.	Rs.
74.	Ministry of Rural Reconstruction	...	...	Revenue	140,00,00,000	2,000	140,00,02,000
				Capital	28,32,23,000	...	28,32,23,000
75.	Ministry of Shipping and Transport	...	...	Revenue	1,35,54,000	4,000	1,35,58,000
76.	Roads	...	...	Revenue	38,39,49,000	8,000	38,39,57,000
				Capital	34,97,53,000	3,21,00,000	38,18,53,000
77.	Ports, Lighthouses and Shipping	...	...	Revenue	27,97,63,000	1,000	27,97,64,000
				Capital	69,45,51,000	67,17,000	70,12,68,000
78.	Road and Inland Water Transport	...	...	Revenue	50,43,000	...	50,43,000
				Capital	13,58,48,000	25,93,000	13,84,41,000
79.	Ministry of Social Welfare	...	...	Revenue	18,62,40,000	...	18,62,40,000
				Capital	31,00,000	...	31,00,000
80.	Department of Steel	...	...	Revenue	5,45,93,000	...	5,45,93,000
				Capital	130,76,00,000	1,46,00,000	132,22,00,000
81.	Department of Mines	...	...	Revenue	21,51,71,000	1,06,000	21,52,77,000
				Capital	26,21,00,000	18,30,000	26,34,30,000
82.	Department of Coal	...	...	Revenue	37,46,58,000	...	37,46,58,000
				Capital	178,52,63,000	...	178,52,63,000
83.	Department of Supply	...	...	Revenue	9,90,000	...	9,90,000
84.	Supplies and Disposals	...	...	Revenue	3,11,48,000	...	3,11,48,000
85.	Department of Rehabilitation	...	...	Revenue	8,47,41,000	42,000	8,47,83,000
				Capital	3,46,37,000	3,64,60,000	7,10,97,000
86.	Ministry of Tourism and Civil Aviation	...	...	Revenue	20,55,000	...	20,55,000
87.	Meteorology	...	...	Revenue	5,86,46,000	...	5,86,46,000
				Capital	2,76,24,000	...	2,76,24,000
88.	Aviation	...	...	Revenue	10,10,95,000	7,000	10,11,02,000
				Capital	14,71,17,000	1,33,000	14,72,50,000
89.	Tourism	...	...	Revenue	1,69,09,000	...	1,69,09,000
				Capital	2,51,58,000	...	2,51,58,000
90.	Ministry of Works and Housing	...	...	Revenue	51,44,000	...	51,44,000
91.	Public Works	...	...	Revenue	38,08,46,000	2,000	38,08,48,000
				Capital	9,70,95,000	5,00,000	9,75,95,000
92.	Water Supply and Sewerage	...	...	Revenue	22,16,30,000	...	22,16,30,000
93.	Housing and Urban Development	...	...	Revenue	7,46,96,000	29,01,000	7,75,97,000
				Capital	17,97,42,000	7,78,63,000	25,76,05,000
94.	Stationery and Printing	...	...	Revenue	15,86,94,000	3,000	15,86,97,000
95.	Department of Atomic Energy	...	...	Revenue	20,84,000	...	20,84,000
96.	Atomic Energy Research, Development and Industrial Projects	...	...	Revenue	32,00,45,000	...	32,00,45,000
				Capital	22,44,66,000	...	22,44,66,000
97.	Nuclear Power Schemes	...	...	Revenue	19,64,86,000	...	19,64,86,000
				Capital	19,62,72,000	...	19,62,72,000
98.	Department of Electronics	...	...	Revenue	3,78,00,000	...	3,78,00,000
				Capital	2,16,00,000	...	2,16,00,000
99.	Department of Science and Technology	...	...	Revenue	11,82,02,000	...	11,82,02,000
				Capital	35,00,000	...	35,00,000
100.	Survey of India	...	...	Revenue	9,55,75,000	28,000	9,56,03,000
101.	Grants to Council of Scientific and Industrial Research	...	...	Revenue	19,16,69,000	...	19,16,69,000
102.	Department of Space	...	...	Revenue	14,66,84,000	...	14,66,84,000
				Capital	12,23,49,000	...	12,23,49,000
103.	Lok Sabha	...	...	Revenue	2,15,17,000	42,000	2,15,59,000
104.	Rajya Sabha	...	...	Revenue	73,05,000	28,000	73,33,000
105.	Department of Parliamentary Affairs	...	...	Revenue	8,18,000	...	8,18,000
	Charged — Staff, Household and Allowances of the President	...	...	Revenue	...	27,94,000	27,94,000
106.	Secretariat of the Vice-President	...	...	Revenue	2,10,000	...	2,10,000
	Charged — Union Public Service Commission	...	...	Revenue	...	1,10,14,000	1,10,14,000
Total					6575,43,71,000	11435,52,38,000	18010,96,09,000

The Appropriation (No. 2) Act, 1980

AN
ACT

to authorise payment and appropriation of certain further sums from and out of the Consolidated Fund of India for the services of the financial year 1979-80.

Be it enacted by Parliament in the Thirty-first Year of the Republic of India as follows: —

1. **Short title.**—This Act may be called the Appropriation (No. 2) Act, 1980.

2. **Issue of Rs. 106,38,39,000 out of the Consolidated Fund of India for the year 1979-80.**—From

and out of the Consolidated Fund of India there may be paid and applied sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum of one hundred and six crores, thirty-eight lakhs and thirty-nine thousand rupees towards defraying the several charges which will come in course of payment during the financial year 1979-80, in respect of the services specified in column 2 of the Schedule.

3. **Appropriation.**—The sums authorised to be paid and applied from and out of the Consolidated Fund of India by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the said year.

THE SCHEDULE
(See sections 2 and 3)

1 No. of Vote	2 Services and purposes	3 Sums not exceeding		
		Voted by Parliament	Charged on the Consoli- dated Fund	Total
		Rs.	Rs.	Rs.
14	Ministry of Communications Revenue	1,000	...	1,000
15	Overseas Communications Service Revenue	1,000	...	1,000
16	Posts and Telegraphs—Working Expenses Revenue	13,53,75,000	...	13,53,75,000
18	Capital Outlay on Posts and Telegraphs Capital	1,000	...	1,000
19	Ministry of Defence Revenue	7,31,25,000	...	7,31,25,000
20	Defence Services—Army Revenue	13,00,00,000	...	13,00,00,000
22	Defence Services—Air Force Revenue	10,00,00,000	...	10,00,00,000
41	Transfers to State Governments Revenue	...	5,40,00,000	5,40,00,000
42	Other Expenditure of the Ministry of Finance Revenue	35,00,00,000	...	35,00,00,000
53	Delhi Revenue	8,34,31,000	14,51,000	8,48,82,000
	Capital	...	1,52,41,000	1,52,41,000
54	Chandigarh Capital	...	25,00,000	25,00,000
56	Dadra and Nagar Haveli Capital	32,00,000	...	32,00,000
58	Ministry of Industry Revenue	...	2,12,000	2,12,000
59	Industries Capital	1,000	...	1,000
67	Ministry of Law, Justice and Company Affairs ... Revenue	11,53,00,000	...	11,53,00,000
	Total	99,04,35,000	7,34,04,000	106,38,39,000

The Finance Act, 1980

AN
ACT

to continue for the financial year 1980-81 the existing rates of income-tax with certain modifications, to provide for certain exemptions from income-tax and to provide for the continuance of the provisions relating to auxiliary duties of customs and special duties of excise for the said year.

Be it enacted by Parliament in the Thirty-first Year of the Republic of India as follows: —

1. **Short title and commencement.**—(1) This Act may be called the Finance Act, 1980.

(2) Save as otherwise provided in this Act, sections 2 and 3 shall come into force on the 1st day of April, 1980.

2. **Income-tax.**—The provisions of section 2 of, and the First Schedule to, the Finance Act, 1979, shall apply in relation to income-tax for the assessment year

or, as the case may be, the financial year commencing on the 1st day of April, 1980, as they apply in relation to income-tax for the assessment year or, as the case may be, the financial year commencing on the 1st day of April, 1979, with the following modifications, 21 of 1979. namely:—

(a) in section 2,—

(i) for the figures “1979”, wherever they occur, the figures “1980” shall be substituted;

(ii) in sub-section (2), in clause (b),—

(1) in sub-clause (iii), in the proviso, for the words “seventy per cent.”, the words “sixty per cent.” shall be substituted;

(2) in sub-clause (iv), for the words “fifteen per cent.”, the words “twenty per cent.” shall be substituted;

(b) in the First Schedule,—

(i) for Part I, the following Part shall be substituted, namely:—

PART I

Income-tax and surcharge on income-tax

Paragraph A

Sub-Paragraph I

In the case of every individual or Hindu undivided family or unregistered firm or other association of persons or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (vii) of clause (31) of section 2 of the Income-tax Act, not being a case to which Sub-Paragraph II of this Paragraph or any other Paragraph of this Part applies,—

Rates of income-tax

(1) where the total income does not exceed Rs. 8,000 Nil,

(2) where the total income exceeds Rs. 8,000 but does not exceed Rs. 15,000 15 per cent. of the amount by which the total income exceeds Rs. 8,000;

(3) where the total income exceeds Rs. 15,000 but does not exceed Rs. 20,000 Rs. 1,050 plus 18 per cent. of the amount by which the total income exceeds Rs. 15,000;

(4) where the total income exceeds Rs. 20,000 but does not exceed Rs. 25,000 Rs. 1,950 plus 25 per cent. of the amount by which the total income exceeds Rs. 20,000;

(5) where the total income exceeds Rs. 25,000 but does not exceed Rs. 30,000 Rs. 3,200 plus 30 per cent. of the amount by which the total income exceeds Rs. 25,000;

(6) where the total income exceeds Rs. 30,000 but does not exceed Rs. 50,000 Rs. 4,700 plus 40 per cent. of the amount by which the total income exceeds Rs. 30,000;

(7) where the total income exceeds Rs. 50,000 but does not exceed Rs. 70,000 Rs. 12,700 plus 50 per cent. of the amount by which the total income exceeds Rs. 50,000;

(8) where the total income exceeds Rs. 70,000 but does not exceed Rs. 1,00,000 Rs. 22,700 plus 55 per cent. of the amount by which the total income exceeds Rs. 1,00,000;

(9) where the total income exceeds Rs. 1,00,000 Rs. 39,200 plus 60 per cent. of the amount by which the total income exceeds Rs. 70,000;

Provided that for the purposes of this Sub-Paragraph,—

(i) no income-tax shall be payable on a total income not exceeding Rs. 10,000;

(ii) where the total income exceeds Rs. 10,000 but does not exceed Rs. 12,000, the income-tax payable thereon shall not exceed thirty per cent. of the amount by which the total income exceeds Rs. 10,000.

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Sub-Paragraph shall be increased by a surcharge for purposes of the Union calculated at the rate of twenty per cent. of such income-tax.

Sub-Paragraph II

In the case of every Hindu undivided family which at any time during the previous year has at least one member whose total income of the previous year relevant to the assessment year commencing on the 1st day of April, 1980 exceeds Rs. 10,000,—

Rates of income-tax

(1) where the total income does not exceed Rs. 8,000 Nil;

(2) where the total income exceeds Rs. 8,000 but does not exceed Rs. 15,000 18 per cent. of the amount by which the total income exceeds Rs. 8,000;

(3) where the total income exceeds Rs. 15,000 but does not exceed Rs. 20,000 Rs. 1,260 plus 25 per cent. of the amount by which the total income exceeds Rs. 15,000;

(4) where the total income exceeds Rs. 20,000 but does not exceed Rs. 25,000 Rs. 2,510 plus 30 per cent. of the amount by which the total income exceeds Rs. 20,000;

(5) where the total income exceeds Rs. 25,000 but does not exceed Rs. 30,000 Rs. 4,010 plus 40 per cent. of the amount by which the total income exceeds Rs. 25,000;

(6) where the total income exceeds Rs. 30,000 but does not exceed Rs. 50,000 Rs. 6,010 plus 50 per cent. of the amount by which the total income exceeds Rs. 30,000;

(7) where the total income exceeds Rs. 50,000 but does not exceed Rs. 70,000 Rs. 16,010 plus 55 per cent. of the amount by which the total income exceeds Rs. 50,000;

(8) where the total income exceeds Rs. 70,000 Rs. 27,010 plus 60 per cent. of the amount by which the total income exceeds Rs. 70,000;

Provided that for the purposes of this Sub-Paragraph,—

(i) no income-tax shall be payable on a total income not exceeding Rs. 10,000;

(ii) where the total income exceeds Rs. 10,000 but does not exceed Rs. 13,000, the income-tax payable thereon shall not exceed thirty per cent. of the amount by which the total income exceeds Rs. 10,000.

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Sub-Paragraph shall be increased by a surcharge for purposes of the Union calculated at the rate of twenty per cent. of such income-tax.

Paragraph B

In the case of every co-operative society,—

Rates of income-tax

(1) where the total income does not exceed Rs. 10,000 15 per cent. of the total income;

(2) where the total income exceeds Rs. 10,000 but does not exceed Rs. 20,000 Rs. 1,500 plus 25 per cent. of the amount by which the total income exceeds Rs. 10,000;

(3) where the total income exceeds Rs. 20,000 Rs. 4,000 plus 40 per cent. of the amount by which the total income exceeds Rs. 20,000.

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph shall be increased by a surcharge for purposes of the Union calculated at the rate of twenty per cent. of such income-tax.

Paragraph C

Sub-Paragraph I

In the case of every registered firm, not being a case to which Sub-Paragraph II of this Paragraph applies,—

Rates of income-tax

(1) where the total income does not exceed Rs. 10,000 Nil;

(2) where the total income exceeds Rs. 10,000 but does not exceed Rs. 25,000 5 per cent. of the amount by which the total income exceeds Rs. 10,000;

(3) where the total income exceeds Rs. 25,000 but does not exceed Rs. 50,000 Rs. 750 plus 7 per cent. of the amount by which the total income exceeds Rs. 25,000;

(4) where the total income exceeds Rs. 50,000 but does not exceed Rs. 1,00,000 Rs. 2,500 plus 15 per cent. of the amount by which the total income exceeds Rs. 50,000;

(5) where the total income exceeds Rs. 1,00,000 Rs. 10,000 plus 24 per cent. of the amount by which the total income exceeds Rs. 1,00,000.

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Sub-Paragraph shall be increased by a surcharge for purposes of the Union calculated at the rate of twenty per cent. of such income-tax.

Sub-Paragraph II

In the case of every registered firm whose total income includes income derived from a profession carried on by it and the income so included is not less than fifty-one per cent. of such total income,—

Rates of income-tax

(1) where the total income does not exceed Rs. 10,000 Nil;

(2) where the total income exceeds Rs. 10,000 but does not exceed Rs. 25,000 4 per cent. of the amount by which the total income exceeds Rs. 10,000;

(3) where the total income exceeds Rs. 25,000 but does not exceed Rs. 50,000 Rs. 600 plus 7 per cent. of the amount by which the total income exceeds Rs. 25,000;

(4) where the total income exceeds Rs. 50,000 but does not exceed Rs. 1,00,000 Rs. 2,350 plus 13 per cent. of the amount by which the total income exceeds Rs. 50,000;

- (5) where the total income exceeds Rs. 1,00,000 Rs. 8,850 plus 22 per cent. of the amount by which the total income exceeds Rs. 1,00,000.

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Sub-Paragraph shall be increased by a surcharge for purposes of the Union calculated at the rate of twenty per cent. of such income-tax.

Explanation.—For the purposes of this Paragraph, "registered firm" includes an unregistered firm assessed as a registered firm under clause (b) of section 183 of the Income-tax Act.

Paragraph D

In the case of every local authority,—

Rate of income-tax

On the whole of the 50 per cent. total income

Surcharge on income-tax

The amount of income-tax computed at the rate hereinbefore specified shall be increased by a surcharge for purposes of the Union calculated at the rate of twenty per cent. of such income-tax.

Paragraph E

In the case of a company,—

Rates of income-tax

I. In the case of a domestic company,—

(1) where the company is a company in which the public are substantially interested,—

(i) in a case where the total income does not exceed Rs. 1,00,000 45 per cent. of the total income;

(ii) in a case where the total income exceeds Rs. 1,00,000 55 per cent. of the total income;

(2) where the company is not a company in which the public are substantially interested,—

(i) in the case of an industrial company,—

(a) where the total income does not exceed Rs. 2,00,000 55 per cent. of the total income;

(b) where the total income exceeds Rs. 2,00,000 60 per cent. of the total income;

(ii) in any other case 65 per cent. of the total income;

Provided that —

(i) the income-tax payable by a domestic company, being a company in which the public are substantially interested, the total income of which exceeds Rs. 1,00,000, shall not exceed the aggregate of —

(a) the income-tax which would have been payable by the company if its total income had been Rs. 1,00,000 (the income of Rs. 1,00,000 for this purpose being computed as if such income included income from various sources in the same proportion as the total income of the company); and

(b) eighty per cent. of the amount by which its total income exceeds Rs. 1,00,000;

(ii) the income-tax payable by a domestic company, not being a company in which the public are substantially interested, which is an industrial company and the total income of which exceeds Rs. 2,00,000, shall not exceed the aggregate of —

(a) the income-tax which would have been payable by the company if its total income had been Rs. 2,00,000 (the income of Rs. 2,00,000 for this purpose being computed as if such income included income from various sources in the same proportion as the total income of the company); and

(b) eighty per cent. of the amount by which its total income exceeds Rs. 2,00,000.

II. In the case of a company other than a domestic company, —

(i) on so much of the total income as consists of —

(a) royalties received from an Indian concern in pursuance of an agreement made by it with the Indian concern after the 31st day of March, 1961 but before the 1st day of April, 1976, or

(b) fees for rendering technical services received from an Indian concern in pursuance of an agreement made by it with the Indian concern after the 29th day of February, 1964 but before the 1st day of April, 1976,

and where such agreement has, in either case, been approved by the Central Government 50 per cent.;

(ii) on the balance, if any, of the total income 70 per cent.

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph shall be increased by a surcharge calculated at the rate of seven and a half per cent. of such income-tax;

(ii) in Part III, in Sub-Paragraph II of Paragraph A, for the figures "1980", the figures "1981" shall be substituted;

(iii) in Part IV, in rule 9,—

(A) for sub-rules (1) and (2), the following sub-rules shall be substituted, namely:—

'(1) Where the assessee has, in the previous year relevant to the assessment year commencing on the 1st day of April, 1980, any agricultural income and the net result of the computation of the agricultural income of the assessee for any one or more of the previous years relevant to the assessment years commencing on the 1st day of April, 1974 or the 1st day of April, 1975 or the 1st day of April, 1976 or the 1st day of April, 1977 or the 1st day of April, 1978 or the 1st day of April, 1979, is a loss, then, for the purposes of sub-section (2) of section 2 of this Act,—

(i) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1974, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1975 or the 1st day of April, 1976 or the 1st day of April, 1977 or the 1st day of April, 1978 or the 1st day of April, 1979,

(ii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1975, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1976 or the 1st day of April, 1977 or the 1st day of April, 1978 or the 1st day of April, 1979,

(iii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1976, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1977 or the 1st day of April, 1978 or the 1st day of April, 1979,

(iv) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1977, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1978 or the 1st day of April, 1979,

(v) the loss so computed for the previous year relevant to the assessment year

commencing on the 1st day of April, 1978, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1979, and

(vi) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1979,

shall be set off against the agricultural income of the assessee for the previous year relevant to the assessment year commencing on the 1st day of April, 1980.

Explanation.—In this sub-rule and sub-rule (2), the expression "section 2 of this Act" means section 2 of the Finance Act, 1979 21 of 1979, as applied for the purposes of this Act.

(2) Where the assessee has, in the previous year relevant to the assessment year commencing on the 1st day of April, 1981 or, if by virtue of any provision of the Income-tax Act, income-tax is to be charged in respect of the income of a period other than that previous year, in such other period, any agricultural income and the net result of the computation of the agricultural income of the assessee for any one or more of the previous years relevant to the assessment years commencing on the 1st day of April, 1974 or the 1st day of April, 1975 or the 1st day of April, 1976 or the 1st day of April, 1977 or the 1st day of April, 1978 or the 1st day of April, 1979 or the 1st day of April, 1980, is a loss, then, for the purposes of sub-section (6) of section 2 of this Act,—

(i) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1974, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1975 or the 1st day of April, 1976 or the 1st day of April, 1977 or the 1st day of April, 1978 or the 1st day of April, 1979 or the 1st day of April, 1980,

(ii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1975, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1976 or the 1st day of April, 1977 or the 1st day of April, 1978 or the 1st day of April, 1979 or the 1st day of April, 1980,

(iii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1976, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1977 or the 1st day of April, 1978 or the

1st day of April, 1979 or the 1st day of April, 1980,

(iv) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1977, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1978 or the 1st day of April, 1979 or the 1st day of April, 1980,

(v) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1978, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1979 or the 1st day of April, 1980,

(vi) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1979, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1980, and

(vii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1980,

shall be set off against the agricultural income of the assessee for the previous year relevant to the assessment year commencing on the 1st day of April, 1981, or the period aforesaid;

(B) for sub-rule (5), the following sub-rule shall be substituted, namely:—

“(5) Notwithstanding anything contained in this rule, no loss which has not been determined by the Income-tax Officer under the provisions of these rules or the rules contained in Part IV of the First Schedule to the Finance Act, 1974, or of the First Schedule to the Finance Act, 1975, or of the First Schedule to the Finance Act, 1976, or of the First Schedule to the Finance (No. 2) Act, 1977, or of the Schedule to the Finance Act, 1978, or of the First Schedule to the Finance Act, 1979, shall be set off under sub-rule (1) or, as the case may be, sub-rule (2).”

3. Amendment of section 10 of Act 43 of 1961.— In section 10 of the Income-tax Act, 1961,—

(a) in clause (17A), for the words “awards for literary, scientific and artistic work or attainment”, the words “awards for literary, scientific or artistic work or attainment or for service for alleviating the distress of the poor, the weak and the ailing” shall be substituted;

(b) in clause (26A), for the figures, letters and words “1st day of April, 1980”, the figures, letters

and words “1st day of April, 1983” shall be substituted;

(c) after clause (26A), the following clause shall be inserted, and shall be deemed to have been inserted, with effect from the 1st day of April, 1972, namely:—

“(26B) any income of a corporation established by a Central, State or Provincial Act or of any other body, institution or association (being a body, institution or association wholly financed by Government) where such corporation or other body or institution or association has been established or formed for promoting the interests of the members of either the Scheduled Castes or the Scheduled Tribes or of both.

Explanation.—For the purposes of this clause, “Scheduled Castes” and “Scheduled Tribes” shall have the meanings respectively assigned to them in clauses (24) and (25) of article 366 of the Constitution;”

4. Auxiliary duties of customs.—(1) In the case of goods mentioned in the First Schedule to the Customs Tariff Act, 1975 51 of 1975. or in that Schedule, as amended from time to time, there shall be levied and collected as an auxiliary duty of customs an amount equal to twenty per cent, of the value of the goods as determined in accordance with the provisions of section 14 of the Customs Act, 1962 (hereinafter referred 52 of 1962. to as the Customs Act).

(2) Sub-section (1) shall cease to have effect after 31st day of March, 1981, except as respects things done or omitted to be done before such cesser; and section 6 of the General Clauses Act, 1897, 10 of 1897. shall apply upon such cesser as if the said sub-section had then been repealed by a Central Act.

(3) The auxiliary duties of customs referred to in sub-section (1) shall be in addition to any duties of customs chargeable on such goods under the Customs Act, or any other law for the time being in force.

(4) The provisions of the Customs Act and the rules and regulations made thereunder, including those relating to refunds and exemptions from duties, shall, as far as may be, apply in relation to the levy and collection of the auxiliary duties of customs leviable under this section in respect of any goods as they apply in relation to the levy and collection of the duties of customs on such goods under that Act or those rules and regulations, as the case may be.

5. Special duties of excise.—(1) In the case of goods chargeable with a duty of excise under the Central Excises and Salt Act, 1944, as amended from time to time (hereinafter referred to as the Central Excises Act), read with any notification for the time being in force issued by the Central Government in relation to the duty so chargeable, there shall be levied and collected a special duty of excise equal to five per cent. of the amount so chargeable on such goods. 1 of 1944.

(2) Sub-section (1) shall cease to have effect after the 31st day of March, 1981, except as respects things done or omitted to be done before such cesser; and section 6 of the General Clauses Act, 1897, shall apply upon such cesser as if the said sub-section had then been repealed by a Central Act.

(3) The special duties of excise referred to in sub-section (1) shall be in addition to any duties of excise chargeable on such goods under the Central Excises Act, or any other law for the time being in force.

(4) The provisions of the Central Excises Act and the rules made thereunder, including those relating to refunds and exemptions from duties, shall, as far as may be, apply in relation to the levy and collection of the special duties of excise leviable under this section in respect of any goods as they apply in relation to the levy and collection of the duties of excise on such goods under that Act or those rules, as the case may be.

The Union Duties of Excise (Electricity) Distribution Act, 1980

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ACT

to provide for the payment out of the Consolidated Fund of India of sums equivalent to the net proceeds of Union duties of excise on electricity to the States to which the law imposing the duty extends and for the distribution of those sums among those States in accordance with the recommendations of the Finance Commission, in its report dated the 28th day of October, 1978.

Be it enacted by Parliament in the Thirty-first Year of the Republic of India as follows:—

1. Short title and commencement.—(1) This Act may be called the Union Duties of Excise (Electricity) Distribution Act, 1980.

(2) It shall be deemed to have come into force on the 1st day of April, 1979.

2. Definition.—In this Act, the expression “distributable Union duties of excise on electricity” means the net proceeds of Union duties of excise on electricity levied and collected, other than in Union territories, under the Central Excises and Salt Act, 1944 and any other law for the levy and collection of such duty, unless the law earmarks the proceeds of the duty for any special purpose.

Explanation.—The expression “net proceeds” has the same meaning as in clause (1) of article 279 of the Constitution.

3. Payment of States of sums equivalent to the net proceeds of Union duties of excise on electricity

and distribution of the sums among them:—During the financial year commencing on the 1st day of April, 1979 and each of the four succeeding financial years there shall be paid, out of the Consolidated Fund of India, to the States sums equivalent to the distributable Union duties of excise on electricity levied and collected in that year and those sums shall be distributed to each of the States specified in column (1) of the Table below in such percentage as is set out against it in column (2) for the respective year:—

State	Percentage				
	1979-80	1980-81	1981-82	1982-83	1983-84
Andhra Pradesh ...	7.82	8.71	9.15	8.92	8.58
Assam ...	0.72	0.92	1.37	1.49	1.41
Bihar ...	6.88	6.66	6.80	6.55	6.64
Gujarat ...	7.67	7.50	7.77	7.49	7.33
Haryana ...	3.21	3.20	2.89	2.91	2.99
Himachal Pradesh ...	0.79	0.73	0.72	0.72	0.71
Jammu and Kashmir ...	0.90	0.79	0.78	0.86	1.00
Karnataka ...	7.05	7.24	7.10	6.70	6.46
Kerala ...	4.20	3.77	3.53	3.58	3.62
Madhya Pradesh ...	5.47	5.86	6.13	6.09	5.98
Maharashtra ...	13.26	13.34	13.69	14.24	14.48
Manipur ...	0.01	0.05	0.07	0.08	0.09
Meghalaya ...	0.29	0.26	0.23	0.22	0.22
Nagaland ...	0.07	0.08	0.08	0.09	0.09
Orissa ...	3.70	3.54	3.76	4.01	3.89
Punjab ...	5.90	5.55	5.10	5.00	5.06
Rajasthan ...	3.97	3.62	3.55	3.40	3.46
Tamil Nadu ...	7.25	7.28	6.93	6.65	6.38
Tripura ...	0.04	0.05	0.05	0.05	0.06
Uttar Pradesh ...	12.28	12.40	11.40	11.51	11.87
West Bengal ...	8.52	8.45	8.90	9.44	9.68

4. Payment to be charged on the Consolidated Fund of India.—The expenditure on the payments in pursuance of section 3 shall be charged on the Consolidated Fund of India.

5. Power to make rules.—(1) The Central Government may, by notification in the Official Gazette, make rules providing for the time at which and the manner in which, any payments under this Act are to be made, for the making of adjustments between

one financial year and another and for any other incidental or ancillary matters.

(2) Every rule made under this section shall be laid, as soon as may be after it is made, before each House of Parliament, while it is in session, for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification in the rule or both Houses agree that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

The Constitution (Forty-fifth Amendment) Act, 1980

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ACT

further to amend the Constitution of India.

Be it enacted by Parliament in the Thirtieth Year of the Republic of India as follows: —

1. Short title and commencement. — (1) This Act may be called the Constitution (Forty-fifth Amendment) Act, 1980.

(2) It shall be deemed to have come into force on the 25th day of January, 1980.

2. Amendment of article 334. — In article 334 of the Constitution, for the words "thirty years", the words "forty years" shall be substituted.

GOVT. PRINTING PRESS — GOA

(Imprensa Nacional — Goa)

PRICE — Rs. 1-80 Ps.